

20101

# Utah Corporation Franchise or Income Tax Return

**2011  
TC-20**

For calendar year 2011 or fiscal year (mm/dd/yyyy):

beginning -

and ending -

☐ Amended Return (code 1 - 4)

☐ Mark "X" if you filed federal form 8886
Mark "X" if this is a  
new address:

- ☐ Physical address
- ☐ Mailing address

Employer Identification Number

UT Incorporation/Qualification No.

- 1 If this corporation conducted any Utah business activity during the taxable year, enter "X" • 1
- 2 If this corporation joined in a federal consolidated return, enter "X" • 2
- 3 Mark "X" (one only) if this return constitutes a: • 3 a "water's edge" combined report • 3 b "water's edge" election under UC §59-7-402(2) • 3 c "worldwide" combined report
- 4 If this corporation made an election for any member of the federal affiliated group during the taxable year, enter "X" • 4 a IRC Section 338 • 4 b IRC Section 338(h)(10) • 4 c IRC Section 336(e)
- 5 If this return includes any financial institution defined by Tax Commission Rule R865-6F-32, enter "X" • 5
- 6 Ultimate U.S. parent's name • EIN • 6
- 7 Total tax - enter amount from Schedule A, line 26 • 7
- 8 Total refundable credits and prepayments - enter amount from Schedule A, line 30 • 8
- 9 **Tax due** - subtract line 8 from line 7 (not less than zero) • 9
- 10 Penalties and interest (see instructions) 1 0
- 11 **Pay this amount** - add lines 9 and 10. Make check payable to Utah State Tax Commission • 1 1
- 12 **Overpayment** - subtract line 7 from line 8 (not less than zero) 1 2
- 13 Amount of overpayment on line 12 to be applied to next taxable year • 1 3
- 14 **Refund** - subtract line 13 from line 12 • 1 4
- 15 Mark "X" for each quarterly estimated prepayment meeting an exception (attach documentation): • 1st • 2nd • 3rd • 4th

USTC USE ONLY

Under penalties of perjury, I declare to the best of my knowledge and belief,  
this return and accompanying schedules are true, correct and complete.

<b>SIGN</b>	Signature of officer	Title	Date	"X" if USTC may discuss return with preparer below
<b>HERE</b>				
Paid Preparer's Section	Preparer's signature		Date	Preparer's telephone number
	Firm's name and address			Preparer's PTIN
				Preparer's EIN

**Note:** Utah Code §59-7-519 extends the Statute of Limitations for tax assessment when required information is not fully reported.

1 What is the date of incorporation \_\_\_\_\_ and in what state?

2 If this corporation is dissolved or withdrawn, see Dissolution or Withdrawal in the General Instructions.

3 Yes No Did this corporation at any time during its tax year own more than 50 percent of the voting stock of another corporation or corporations? If yes, provide the following for each corporation so owned. Attach additional pages if needed.

Name of corporation

Address

City, State, Zip Code

Percent of stock owned % Date stock acquired

4 Yes No Is 50 percent or more of the voting stock of this corporation owned by another corporation? If yes, provide the following information about the corporation.

Name of corporation

Address

City, State, Zip Code

Percent of stock owned %

5 Yes No Did this corporation or its subsidiary(ies) have a change in control or ownership or acquire control or ownership of any other legal entity this year?

6 Where are the corporate books and records maintained?

7 What is the state of commercial domicile?

• 8 What is the last year for which a federal examination has been completed?

Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax liability for each year for which federal audit adjustments have not been reported to the Tax Commission and indicate date of final determination. Forward information to:

Auditing Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000.

• 9 For what years are federal examinations now in progress, and/or final determination of past examinations still pending?

• 10 For what years have extensions for proposing additional assessments of federal tax been agreed to with the Internal Revenue Service?

1	Unadjusted income (loss) before NOL and special deductions from federal form 1120, line 28	• 1			
2	Additions to unadjusted income from Schedule B, line 15	• 2			
3	Add lines 1 and 2	3			
4	Subtractions from unadjusted income from Schedule C, line 16	• 4			
5	Adjusted income (loss) - subtract line 4 from line 3	• 5			
6	Utah nonbusiness income net of expenses from Schedule H, line 14	• 6			
7	Non-Utah nonbusiness income net of expenses from Schedule H, line 28	• 7			
8	Total nonbusiness income net of expenses - add lines 6 and 7	8			
9	Apportionable income (loss) before contributions deduction - subtract line 8 from line 5	• 9			
10	Utah contributions deduction from Schedule D, line 6	• 10			
11	Apportionable income (loss) - subtract line 10 from line 9	11			
12	Apportionment fraction - enter 1.000000, or Schedule J, line 9, 13 or 16, if applicable	12			
13	Apportioned income (loss) - line 11 multiplied by line 12	• 13			
14	Utah nonbusiness income net of expenses (from line 6 above)	14			
15	Utah income (loss) before Utah net loss deduction - add line 13 and line 14	• 15			
	If line 15 is a loss and you elected to forego the federal net operating loss carryback, do you want to forego the Utah loss carryback? If no box is checked, the loss will be treated as a carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.	•	Yes	•	No
16	Utah net loss carried forward from prior years (attach documentation)	• 16			
17	<b>Net Utah taxable income (loss)</b> - subtract line 16 from line 15	• 17			
18	<b>Calculation of tax</b> (see instructions):				
a	Multiply line 17 by 5% (.05) (not less than zero)	18 a			
b	Minimum tax - enter \$100 or amount from Schedule M, line b	• 18 b			
	Tax amount - enter the greater of line 18a or line 18b	• 18			
19	Interest on installment sales	• 19			
20	Recapture of low-income housing credit	• 20			
21	Total tax - add lines 18 through 20	• 21			
	Carry to Schedule A, page 2, line 22				

20104 **Schedule A - Utah Net Taxable Income and Tax**  
(continued)  
EIN

TC-20, Sch. A Page 2  
2011

2 2 Enter tax from Schedule A, page 1, line 21 • 2 2

2 3 Nonrefundable credits (see instructions for two-digit codes)

<u>Code</u>	<u>Amount</u>	<u>Code</u>	<u>Amount</u>
• 2 3 a		• 2 3 b	
• 2 3 c		• 2 3 d	
• 2 3 e		• 2 3 f	

Total nonrefundable credits - add lines 23a through 23f • 2 3

2 4 Net tax - subtract line 23 from line 22 (cannot be less than line 18b or less than zero) • 2 4

2 5 Use tax, if \$400 or less (see instructions) • 2 5

2 6 **Total tax** - add lines 24 and 25 • 2 6  
Enter here and on TC-20, line 7

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2 7 Refundable credits (see instructions for two-digit codes)

<u>Code</u>	<u>Amount</u>	<u>Code</u>	<u>Amount</u>
• 2 7 a		• 2 7 b	
• 2 7 c		• 2 7 d	

Total refundable credits - add lines 27a through 27d • 2 7

2 8 Prepayments from Schedule E, line 4 • 2 8

2 9 Amended return only (see instructions) • 2 9

3 0 **Total refundable credits and prepayments** - add lines 27 through 29 • 3 0  
Enter here and on TC-20, line 8

1	Interest from state obligations	• 1
2	a Income taxes paid to any state	• 2 a
	b Franchise or privilege taxes paid to any state	• 2 b
	c Corporate stock taxes paid to any state	• 2 c
	d Any income, franchise or capital stock taxes imposed by a foreign country	• 2 d
	e Business and occupation taxes paid to any state	• 2 e
3	Safe harbor lease adjustments	• 3
4	Capital loss carryover	• 4
5	Federal deductions taken previously on a Utah return	• 5
6	Federal charitable contributions from federal form 1120, line 19	• 6
7	Gain (loss) on IRC Sections 338(h)(10) or 336(e)	• 7
8	Adjustments due to basis difference	• 8
9	Expenses attributable to 50 percent unitary foreign dividend exclusion	• 9
1 0	Installment sales income previously reported for federal but not Utah purposes	• 1 0
1 1	Non-qualified withdrawal from Utah Educational Savings Plan (UESP) 529 account	• 1 1
1 2	Income (loss) from IRC Section 936 corporations	• 1 2
1 3	Foreign income (loss) for worldwide combined filers	• 1 3
1 4	Income (loss) of unitary corporations not included in federal consolidated return	• 1 4
1 5	Total additions - add lines 1 through 14 Enter here and on Schedule A, line 2	• 1 5

1	Intercompany dividend elimination (see instructions)	• 1
2	Foreign dividend gross-up	• 2
3	Net capital loss	• 3
4	a Federal jobs credit salary reduction	• 4 a
	b Federal research and development credit expense reduction	• 4 b
	c Federal orphan drug credit clinical testing expense reduction	• 4 c
	d Expense reduction for other federal credits (attach schedule)	• 4 d
5	Safe harbor lease adjustments	• 5
6	Federal income previously taxed by Utah	• 6
7	Fifty percent exclusion for dividends from unitary foreign subsidiaries	• 7
8	Fifty percent exclusion of foreign operating company income (loss)	• 8
9	Gain (loss) on stock sale not recognized for federal purposes (but included in taxable income) when IRC Sections 338(h)(10) or 336(e) have been elected	• 9
1 0	Basis adjustments	• 1 0
1 1	Interest expense not deducted on federal return under IRC Section 265(b) or 291(e)	• 1 1
1 2	Dividends received from admitted insurance company subsidiaries exempt under UC §59-7-102(1)(c)	• 1 2
1 3	Contributions to Utah Educational Savings Plan (UESP) 529 account(s)	• 1 3
1 4	Dividends received or deemed received by a member of the unitary group from a captive REIT	• 1 4
1 5	IRC Section 857(b)(2)(E) deduction from a captive REIT	• 1 5
1 6	Total subtractions - add lines 1 through 15 Enter here and on Schedule A, line 4	• 1 6

20107 **Schedule D - Utah Contributions Deduction**  
EIN

**TC-20, Sch. D**  
**2011**

- |   |  |     |
|---|--|-----|
| 1 | Apportionable income before contributions deduction from Schedule A, line 9<br>If a loss, no contribution deduction is allowed | • 1 |
| 2 | Utah contribution limitation - multiply line 1 by 10% (.10)  | 2   |
| 3 | Current year contributions   | • 3 |
| 4 | Utah contribution carryforward (attach schedule)   | • 4 |
| 5 | Total contributions available - add lines 3 and 4  | 5   |
| 6 | <b>Utah contributions deduction</b> - lesser of line 2 or line 5<br>Enter here and on Schedule A, line 10                      | • 6 |
| 7 | Contribution carryover to next year - subtract line 6 from line 5  | • 7 |

**Schedule E - Prepayments of Any Type**

**TC-20, Sch. E**

- |             |   |               |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
|-------------|---|---------------|------------------|---------------|---|--|--|---|--|--|---|--|--|---|--|--|--|
| 1           | Overpayment applied from prior year   | 1             |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
| 2           | Extension prepayment      Date:                      Check No.:   | 2             |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
| 3           | Other prepayments (attach additional pages if necessary):<br><table border="0"><tr><td><u>Date</u></td><td><u>Check No.</u></td><td><u>Amount</u></td></tr><tr><td>a</td><td></td><td></td></tr><tr><td>b</td><td></td><td></td></tr><tr><td>c</td><td></td><td></td></tr><tr><td>d</td><td></td><td></td></tr></table> | <u>Date</u>   | <u>Check No.</u> | <u>Amount</u> | a |  |  | b |  |  | c |  |  | d |  |  |  |
| <u>Date</u> | <u>Check No.</u>  | <u>Amount</u> |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
| a           |   |               |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
| b           |   |               |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
| c           |   |               |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
| d           |   |               |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
|             | Total of other prepayments - add lines 3a through 3d  | 3             |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |
| 4           | Total prepayments - add lines 1 through 3<br>Enter here and on Schedule A, line 28  | 4             |                  |               |   |  |  |   |  |  |   |  |  |   |  |  |  |

(use with TC-20, TC-20S,  
TC-20MC, and TC-65)

**Note:** Failure to complete this form may result in disallowance of the nonbusiness income.

**Part 1 - Utah Nonbusiness Income (nonbusiness income allocated to Utah)**

	<b>A</b> Type of Utah Nonbusiness Income	<b>B</b> Acquisition Date of Utah Nonbusiness Asset(s)	<b>C</b> Beginning Value of Investment Used to Produce Utah Nonbusiness Income	<b>D</b> Ending Value of Investment Used to Produce Utah Nonbusiness Income	<b>E</b> Utah Nonbusiness Income
1 a					
1 b					
1 c					
1 d					
1 e					
2	Total of columns C and D				

3 Total Utah nonbusiness income - add column E for lines 1a through 1e

	Description of direct expenses related to:	Amount of Direct Expense
4 a	Line 1a above	
4 b	Line 1b above	
4 c	Line 1c above	
4 d	Line 1d above	
4 e	Line 1e above	
5	Total direct related expenses - add lines 4a through 4e	

6 Utah nonbusiness income net of direct related expenses - subtract line 5 from line 3

	<b>Indirect Related Expenses for Utah Nonbusiness Income</b>	<b>Column A - Total Assets Used to Produce Utah Nonbusiness Income</b>	<b>Column B - Total Assets</b>
7	Beginning-of-year assets (enter in Column A the amount from line 2, col. C)		
8	End-of-year assets (enter in Column A the amount from line 2, col. D)		
9	Sum of beginning and ending asset values (add lines 7 and 8)		
10	Average assets values - line 9 divided by 2		
11	Utah nonbusiness assets ratio - line 10, Column A, divided by line 10, Column B		
12	Interest expense deducted in computing Utah taxable income (see instructions)		
13	Indirect related expenses for Utah nonbusiness income - line 11 multiplied by line 12		
14	Total Utah nonbusiness income net of expenses - subtract line 13 from line 6 Enter on: TC-20, Schedule A, line 6; TC-20S, Schedule A, line 7; or TC-65, line 10		



(use with TC-20, TC-20S,  
TC-20MC, and TC-65)

**Part 2 - Non-Utah Nonbusiness Income (nonbusiness income allocated outside Utah)**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
	Type of Non-Utah Nonbusiness Income	Acquisition Date of Non-Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income	Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income	Non-Utah Nonbusiness Income
1 5 a					
1 5 b					
1 5 c					
1 5 d					
1 5 e					
1 6	Total of columns C and D				
1 7	Total non-Utah nonbusiness income - add column E for lines 15a through 15e				

	Description of direct expenses related to:	Amount of Direct Expense
1 8 a	Line 15a above	
1 8 b	Line 15b above	
1 8 c	Line 15c above	
1 8 d	Line 15d above	
1 8 e	Line 15e above	
1 9	Total direct related expenses - add lines 18a through 18e	
2 0	Non-Utah nonbusiness income net of direct related expenses - subtract line 19 from line 17	

	<b>Indirect Related Expenses for Non-Utah Nonbusiness Income</b>	<b>Column A - Total Assets Used to Produce Non-Utah Nonbusiness Income</b>	<b>Column B - Total Assets</b>
2 1	Beginning-of-year assets (enter in Column A the amount from line 16, col. C)		
2 2	End-of-year assets (enter in Column A the amount from line 16, col. D)		
2 3	Sum of beginning and ending asset values (add lines 21 and 22)		
2 4	Average assets values - line 23 divided by 2		
2 5	Non-Utah nonbusiness assets ratio - line 24, Column A, divided by line 24, Column B		
2 6	Interest expense deducted in computing Utah taxable income (see instructions)		
2 7	Indirect related expenses for non-Utah nonbusiness income - line 25 multiplied by line 26		
2 8	Total non-Utah nonbusiness income net of expenses - subtract line 27 from line 20		
	Enter on: TC-20, Schedule A, line 7; TC-20S, Schedule A, line 8; or TC-65, line 11		

(use with TC-20, TC-20S,  
TC-20MC, and TC-65)

**Note:** Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

Briefly describe the nature and location(s) of your Utah business activities:

### Apportionable Income Factors

		<b>Column A</b> Inside Utah	<b>Column B</b> Inside and Outside Utah
<b>1 Property Factor</b>			
a Land	• 1 a		•
b Depreciable assets	• 1 b		•
c Inventory and supplies	• 1 c		•
d Rented property	• 1 d		•
e Other tangible property	• 1 e		•
f Total tangible property - add lines 1a through 1e	• 1 f		•
2 Property factor (to six decimals) - line 1f, Column A, divided by line 1f, Column B			• 2
<b>3 Payroll Factor</b>			
a Total wages, salaries, commissions and other compensation	• 3 a		•
4 Payroll factor (to six decimals) - line 3a, Column A, divided by line 3a, Column B			• 4
<b>5 Sales Factor</b>			
a Total sales (gross receipts less returns and allowances)			• 5 a
b Sales delivered or shipped to Utah purchasers from outside Utah	• 5 b		
c Sales delivered or shipped to Utah purchasers from within Utah	• 5 c		
d Sales shipped from Utah to the United States government	• 5 d		
e Sales shipped from UT to buyers in states where corp. has no nexus (corporation not taxable in buyer's state)	• 5 e		
f Rent and royalty income	• 5 f		•
g Service income (attach schedule)	• 5 g		•
h Total sales and services (add lines 5a through 5g)	• 5 h		•
6 Sales factor (to six decimals) - line 5h, Column A, divided by line 5h, Column B			• 6

*Continued on page 2*

**Sales Factor Weighted Taxpayers complete only Part 3 (see instructions).**  
**All others complete Part 1, or Part 2 if electing to double-weight the sales factor.**

► **7 All entities - enter your NAICS code here**

• 7

**Part 1 Equally-weighted Three Factor Formula Election**

8 Add lines 2, 4 and 6

8

9 Calculate the **Apportionment Fraction** to **SIX DECIMALS**  
Divide line 8 by **3** (or the number of factors present)

• 9

**Part 2 Double-weighted Sales Factor Formula Election**

1 0 Enter "X" if electing the double-weighted sales factor

• 1 0

1 1 Double sales factor - multiply line 6 by **2**

1 1

1 2 Add lines 2, 4 and 11

1 2

1 3 Calculate the **Apportionment Fraction** to **SIX DECIMALS**

• 1 3

Divide line 12 by **4** (or the number of factors present, counting the sales factor twice)

**Part 3 Sales Factor Weighted Taxpayers Only (see instructions below) \***

1 4 Four times the sales factor - multiply line 6 by **4**

1 4

1 5 Add lines 2, 4 and 14

1 5

1 6 Calculate the **Apportionment Fraction** to **SIX DECIMALS**

• 1 6

Divide line 15 by **6** (or the number of factors present, counting the sales factor four times)

*Enter the fraction from line 9, line 13, or line 16 above, as follows:*

**TC-20 filers:** enter on TC-20, Schedule A, line 12

**TC-20S filers:** enter on TC-20S, Schedule A, line 11

**TC-20MC filers:** enter on TC-20MC, Schedule A, where indicated

**TC-65 filers:** enter on TC-65, Schedule A, line 14

\* A **Sales Factor Weighted Taxpayer** is a taxpayer having greater than 50% of total sales everywhere generated by economic activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 31, 32, 33, 48, 49, 51 (except Subsector 519), or 52. See Schedule J instructions for more information.

**Instructions**

- \* List **only** corporations incorporated, qualified or doing business in Utah.
- \* If you need more lines, use the Schedule M, Supplemental Sheet (page 2 of this schedule).
- \* Federal schedules may not be substituted, since they may include corporations excluded from Utah reporting.
- \* Corporations required to file in Utah but not listed on this form will not be considered to have met the Utah filing requirement.
- \* The minimum tax of \$100 per corporation (including the parent corporation if incorporated, qualified or doing business in Utah) listed on this schedule must be entered on Schedule A, line 18b.

**Minimum Tax**

- a Total number of corporations incorporated, qualified or doing business in Utah • a
- b Multiply line a by \$100 (minimum tax per corporation) • b  
*Enter on Schedule A, line 18b*

**Parent/Affiliate/Subsidiary Corporations Included in the Combined Filing**

• EIN	Utah Incorporation/ Qualification Number	Name	Tax year-end (if diff. than parent)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			

- \* See instructions on TC-20, Schedule M
- \* Add the corporations on each **Supplemental Sheet** to the total on Schedule M subject to the \$100 minimum tax per corporation.

**Parent/Affiliate/Subsidiary Corporations Included in the Combined Filing**

• EIN	Utah Incorporation/ Qualification Number	Name	Tax year-end (if diff. than parent)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			

20101										Utah Corporation Franchise or Income Tax Return										2011 TC-20									
9999										For calendar year 2011 or fiscal year (mm/dd/yyyy): beginning - 99/99/2011 and ending - 99/99/9999																			
9 Amended Return (code 1 - 4)										X Mark "X" if you filed federal form 8886																			
Mark "X" if this is a new address:										CORPORATION-NAMEXXXXXXXXXXXXXXXXXXXX										Employer Identification Number 9999999999									
X Physical address										ADDRESSXXXXXXXXXXXXXXXXXXXX																			
X Mailing address										CITYXXXXXXXXXXXXXXXX ST ZIP999999										UT Incorporation/Qualification No. 999999999999									
										FOREIGN-COUNTRYXXXXXX PHONE99999																			
1 If this corporation conducted any Utah business activity during the taxable year, enter "X"										1 X																			
2 If this corporation joined in a federal consolidated return, enter "X"										2 X																			
3 Mark "X" (one only) if this return constitutes a:										3 a X "water's edge" combined report										3 b X "water's edge" election under UC §59-7-402(2)									
										3 c X "worldwide" combined report																			
4 If this corporation made an election for any member of the federal affiliated group during the taxable year, enter "X"										4 a X IRC Section 338										4 b X IRC Section 338(h)(10)									
										4 c X IRC Section 336(e)																			
5 If this return includes any financial institution defined by Tax Commission Rule R865-6F-32, enter "X"										5 X																			
6 Ultimate U.S. parent's name										NAMEXXXXXXXXXXXXXXXXXXXX										EIN 6 9999999999									
7 Total tax - enter amount from Schedule A, line 26										7 999999999999																			
8 Total refundable credits and prepayments - enter amount from Schedule A, line 30										8 999999999999																			
9 Tax due - subtract line 8 from line 7 (not less than zero)										9 999999999999																			
10 Penalties and interest (see instructions)										10 999999999999																			
11 Pay this amount - add lines 9 and 10. Make check payable to Utah State Tax Commission										11 999999999999																			
12 Overpayment - subtract line 7 from line 8 (not less than zero)										12 999999999999																			
13 Amount of overpayment on line 12 to be applied to next taxable year										13 999999999999																			
14 Refund - subtract line 13 from line 12										14 999999999999																			
15 Mark "X" for each quarterly estimated prepayment meeting an exception (attach documentation):										1st X 2nd X										USTC USE ONLY									
										3rd X 4th X																			
Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.																													
SIGN HERE										Signature of officer										Title									
										Date										"X" if USTC may discuss return with preparer below X									
Paid										Preparer's signature										Date									
										Preparer's telephone number										Preparer's PTIN									
Preparer's Section										Firm's name and address										Preparer's EIN									
										NAMEXXXXXXXXXXXXXXXXXXXX										9999999999									
										ADDRESSXXXXXXXXXXXXXXXXXXXX																			
										CITYXXXXXXXXXXXXXXXX ST										9999999999									

EIN		9	9	-	9	9	9	9	9	9
-----	--	---	---	---	---	---	---	---	---	---

1	What is the date of incorporation	99/99/9999	and in what state?	XXXXXXXXXXXXXXXXXX
---	-----------------------------------	------------	--------------------	--------------------

2	If this corporation is dissolved or withdrawn, see Dissolution or Withdrawal in the General Instructions.
---	---

3		X	Yes		X	No	Did this corporation at any time during its tax year own more than 50 percent of the voting stock of another corporation or corporations? If yes, provide the following for each corporation so owned.
							Attach additional pages if needed.

[illegible][illegible][illegible]

Percent of stock owned	999.9999 %	Date stock acquired	99 / 99 / 9999
------------------------	------------	---------------------	----------------

4		X	Yes		X	No		Is 50 percent or more of the voting stock of this corporation owned by another corporation?											
								If yes, provide the following information about the corporation.											

[illegible][illegible][illegible]

Percent of stock owned				9	9	9	.	9	9	9	9	%
------------------------	--	--	--	---	---	---	---	---	---	---	---	---

5		X	Yes			X	No		Did this corporation or its subsidiary(ies) have a change in control or ownership or acquire control or ownership of any other legal entity this year?														
---	--	---	-----	--	--	---	----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

6	Where are the corporate books and records maintained?
---	---

[illegible]

7	What is the state of commercial domicile?	XXXXXXXXXXXXXXXXXXXX
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8	What is the last year for which a federal examination has been completed?	99 / 99 / 9999
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Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax liability for each year for which federal audit adjustments have not been reported to the Tax Commission and indicate date of final determination. Forward information to:											
--	--	--	--	--	--	--	--	--	--	--	--

Auditing Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000.

9	For what years are federal examinations now in progress, and/or final determination of past examinations still pending?
---	---

99/99/9999			99/99/9999			99/99/9999			99/99/9999
------------	--	--	------------	--	--	------------	--	--	------------

0	For what years have extensions for proposing additional assessments of federal tax been agreed to with the Internal Revenue Service?
---	--

99	/	99	/	99	99					99	/	99	/	99	99					99	/	99	/	99	99
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Schedule A - Utah Net Taxable Income and Tax Calculation										TC-20, Sch. A										Page 1																					
20103										EIN 99-9999999										2011																					
1	Unadjusted income (loss) before NOL and special deductions from federal form 1120, line 28																														• 1	9999999999999999									
2	Additions to unadjusted income from Schedule B, line 15																														• 2	9999999999999999									
3	Add lines 1 and 2																														3	9999999999999999									
4	Subtractions from unadjusted income from Schedule C, line 16																														• 4	9999999999999999									
5	Adjusted income (loss) - subtract line 4 from line 3																														• 5	9999999999999999									
6	Utah nonbusiness income net of expenses from Schedule H, line 14																														• 6	9999999999999999									
7	Non-Utah nonbusiness income net of expenses from Schedule H, line 28																														• 7	9999999999999999									
8	Total nonbusiness income net of expenses - add lines 6 and 7																														8	9999999999999999									
9	Apportionable income (loss) before contributions deduction - subtract line 8 from line 5																														• 9	9999999999999999									
10	Utah contributions deduction from Schedule D, line 6																														• 10	9999999999999999									
11	Apportionable income (loss) - subtract line 10 from line 9																														11	9999999999999999									
12	Apportionment fraction - enter 1.000000, or Schedule J, line 9, 13 or 16, if applicable																														12	.99999999									
13	Apportioned income (loss) - line 11 multiplied by line 12																														• 13	9999999999999999									
14	Utah nonbusiness income net of expenses (from line 6 above)																														14	9999999999999999									
15	Utah income (loss) before Utah net loss deduction - add line 13 and line 14																														• 15	9999999999999999									
If line 15 is a loss and you elected to forego the federal net operating loss carryback, do you want to forego the Utah loss carryback? If no box is checked, the loss will be treated as a carryback. Use form TC-20L to claim a refund of prior year tax for a loss carryback.																														•	X	Yes	•	X	No						
16	Utah net loss carried forward from prior years (attach documentation)																														• 16	9999999999999999									
17	Net Utah taxable income (loss) - subtract line 16 from line 15																														• 17	9999999999999999									
18	Calculation of tax (see instructions):																																								
a	Multiply line 17 by 5% (.05) (not less than zero)																				18a	9999999999999999																			
b	Minimum tax - enter \$100 or amount from Schedule M, line b																				• 18b	9999999999999999																			
Tax amount - enter the greater of line 18a or line 18b																														• 18	9999999999999999										
19	Interest on installment sales																														• 19	9999999999999999									
20	Recapture of low-income housing credit																														• 20	9999999999999999									
21	Total tax - add lines 18 through 20																														• 21	9999999999999999									
Carry to Schedule A, page 2, line 22																																									



Schedule A - Utah Net Taxable Income and Tax						TC-20, Sch. A		Page 2
20104 (continued)						2011		
EIN 99-9999999								
22 Enter tax from Schedule A, page 1, line 21						• 22		9999999999999999.
23 Nonrefundable credits (see instructions for two-digit codes)								
		Code	Amount		Code	Amount		
• 23 a		99	9999999999999999.	• 23 b		99	9999999999999999.	
• 23 c		99	9999999999999999.	• 23 d		99	9999999999999999.	
• 23 e		99	9999999999999999.	• 23 f		99	9999999999999999.	
Total nonrefundable credits - add lines 23a through 23f						• 23		9999999999999999.
24 Net tax - subtract line 23 from line 22 (cannot be less than line 18b or less than zero)						• 24		9999999999999999.
25 Use tax, if \$400 or less (see instructions)						• 25		9999999999999999.
26 Total tax - add lines 24 and 25						• 26		9999999999999999.
Enter here and on TC-20, line 7								
27 Refundable credits (see instructions for two-digit codes)								
		Code	Amount		Code	Amount		
• 27 a		99	9999999999999999.	• 27 b		99	9999999999999999.	
• 27 c		99	9999999999999999.	• 27 d		99	9999999999999999.	
Total refundable credits - add lines 27a through 27d						• 27		9999999999999999.
28 Prepayments from Schedule E, line 4						• 28		9999999999999999.
29 Amended return only (see instructions)						• 29		9999999999999999.
30 Total refundable credits and prepayments - add lines 27 through 29						• 30		9999999999999999.
Enter here and on TC-20, line 8								

Schedule B - Additions to Unadjusted Income		TC-20, Sch. B
20105	EIN 99-9999999	2011
1	Interest from state obligations	• 1 9999999999999999
2 a	Income taxes paid to any state	• 2 a 9999999999999999
2 b	Franchise or privilege taxes paid to any state	• 2 b 9999999999999999
2 c	Corporate stock taxes paid to any state	• 2 c 9999999999999999
2 d	Any income, franchise or capital stock taxes imposed by a foreign country	• 2 d 9999999999999999
2 e	Business and occupation taxes paid to any state	• 2 e 9999999999999999
3	Safe harbor lease adjustments	• 3 9999999999999999
4	Capital loss carryover	• 4 9999999999999999
5	Federal deductions taken previously on a Utah return	• 5 9999999999999999
6	Federal charitable contributions from federal form 1120, line 19	• 6 9999999999999999
7	Gain (loss) on IRC Sections 338(h)(10) or 336(e)	• 7 9999999999999999
8	Adjustments due to basis difference	• 8 9999999999999999
9	Expenses attributable to 50 percent unitary foreign dividend exclusion	• 9 9999999999999999
1 0	Installment sales income previously reported for federal but not Utah purposes	• 1 0 9999999999999999
1 1	Non-qualified withdrawal from Utah Educational Savings Plan (UESP) 529 account	• 1 1 9999999999999999
1 2	Income (loss) from IRC Section 936 corporations	• 1 2 9999999999999999
1 3	Foreign income (loss) for worldwide combined filers	• 1 3 9999999999999999
1 4	Income (loss) of unitary corporations not included in federal consolidated return	• 1 4 9999999999999999
1 5	Total additions - add lines 1 through 14	• 1 5 9999999999999999
Enter here and on Schedule A, line 2		

Schedule C - Subtractions from Unadjusted Income		TC-20, Sch. C
2010	EIN 99-9999999	2011
1	Intercompany dividend elimination (see instructions)	• 1 9999999999999999
2	Foreign dividend gross-up	• 2 9999999999999999
3	Net capital loss	• 3 9999999999999999
4	a Federal jobs credit salary reduction	• 4 a 9999999999999999
	b Federal research and development credit expense reduction	• 4 b 9999999999999999
	c Federal orphan drug credit clinical testing expense reduction	• 4 c 9999999999999999
	d Expense reduction for other federal credits (attach schedule)	• 4 d 9999999999999999
5	Safe harbor lease adjustments	• 5 9999999999999999
6	Federal income previously taxed by Utah	• 6 9999999999999999
7	Fifty percent exclusion for dividends from unitary foreign subsidiaries	• 7 9999999999999999
8	Fifty percent exclusion of foreign operating company income (loss)	• 8 9999999999999999
9	Gain (loss) on stock sale not recognized for federal purposes (but included in taxable income) when IRC Sections 338(h)(10) or 336(e) have been elected	• 9 9999999999999999
10	Basis adjustments	• 10 9999999999999999
11	Interest expense not deducted on federal return under IRC Section 265(b) or 291(e)	• 11 9999999999999999
12	Dividends received from admitted insurance company subsidiaries exempt under UC §59-7-102(1)(c)	• 12 9999999999999999
13	Contributions to Utah Educational Savings Plan (UESP) 529 account(s)	• 13 9999999999999999
14	Dividends received or deemed received by a member of the unitary group from a captive REIT	• 14 9999999999999999
15	IRC Section 857(b)(2)(E) deduction from a captive REIT	• 15 9999999999999999
16	Total subtractions - add lines 1 through 15	• 16 9999999999999999
Enter here and on Schedule A, line 4		

Schedule D - Utah Contributions Deduction										TC-20, Sch. D											
20107										2011											
EIN 99-9999999																					
1	Apportionable income before contributions deduction from Schedule A, line 9										• 1	9999999999999999									
If a loss, no contribution deduction is allowed																					
2	Utah contribution limitation - multiply line 1 by 10% (.10)										2	9999999999999999									
3	Current year contributions										• 3	9999999999999999									
4	Utah contribution carryforward (attach schedule)										• 4	9999999999999999									
5	Total contributions available - add lines 3 and 4										5	9999999999999999									
6	Utah contributions deduction - lesser of line 2 or line 5										• 6	9999999999999999									
Enter here and on Schedule A, line 10																					
7	Contribution carryover to next year - subtract line 6 from line 5										• 7	9999999999999999									
Schedule E - Prepayments of Any Type										TC-20, Sch. E											
1	Overpayment applied from prior year										1	9999999999999999									
2	Extension prepayment										2	9999999999999999									
Date: 99 / 99 / 9999										Check No.: 99999999											
3	Other prepayments (attach additional pages if necessary):																				
Date										Check No.											
Amount																					
a	99 / 99 / 9999										9999999999999999										
b	99 / 99 / 9999										9999999999999999										
c	99 / 99 / 9999										9999999999999999										
d	99 / 99 / 9999										9999999999999999										
Total of other prepayments - add lines 3a through 3d										3	9999999999999999										
4	Total prepayments - add lines 1 through 3										4	9999999999999999									
Enter here and on Schedule A, line 28																					

Schedule H - Utah Nonbusiness Income Net of Expenses		TC-20, Sch. H			
20161		2011			
EIN 99-9999999		(use with TC-20, TC-20S, TC-20MC, and TC-65)			
Note: Failure to complete this form may result in disallowance of the nonbusiness income.					
Part 1 - Utah Nonbusiness Income (nonbusiness income allocated to Utah)					
Line	A Type of Utah Nonbusiness Income	B Acquisition Date of Utah Nonbusiness Asset(s)	C Beginning Value of Investment Used to Produce Utah Nonbusiness Income	D Ending Value of Investment Used to Produce Utah Nonbusiness Income	E Utah Nonbusiness Income
1 a	XXXXXXXXXXXXXXXXXX	99/99/9999	99999999999999.	99999999999999.	99999999999999.
1 b	XXXXXXXXXXXXXXXXXX	99/99/9999	99999999999999.	99999999999999.	99999999999999.
1 c	XXXXXXXXXXXXXXXXXX	99/99/9999	99999999999999.	99999999999999.	99999999999999.
1 d	XXXXXXXXXXXXXXXXXX	99/99/9999	99999999999999.	99999999999999.	99999999999999.
1 e	XXXXXXXXXXXXXXXXXX	99/99/9999	99999999999999.	99999999999999.	99999999999999.
2	Total of columns C and D		99999999999999.	99999999999999.	
3	Total Utah nonbusiness income - add column E for lines 1a through 1e				99999999999999.
Description of direct expenses related to:					
4 a	Line 1a above	XX	99999999999999.		
4 b	Line 1b above	XX	99999999999999.		
4 c	Line 1c above	XX	99999999999999.		
4 d	Line 1d above	XX	99999999999999.		
4 e	Line 1e above	XX	99999999999999.		
5	Total direct related expenses - add lines 4a through 4e				99999999999999.
6	Utah nonbusiness income net of direct related expenses - subtract line 5 from line 3				99999999999999.
Indirect Related Expenses for Utah Nonbusiness Income					
		Column A - Total Assets Used to Produce Utah Nonbusiness Income	Column B - Total Assets		
7	Beginning-of-year assets	99999999999999.	99999999999999.		
(enter in Column A the amount from line 2, col. C)					
8	End-of-year assets	99999999999999.	99999999999999.		
(enter in Column A the amount from line 2, col. D)					
9	Sum of beginning and ending asset values	99999999999999.	99999999999999.		
(add lines 7 and 8)					
10	Average assets values - line 9 divided by 2	99999999999999.	99999999999999.		
11	Utah nonbusiness assets ratio - line 10, Column A, divided by line 10, Column B				9.9999
12	Interest expense deducted in computing Utah taxable income (see instructions)				99999999999999.
13	Indirect related expenses for Utah nonbusiness income - line 11 multiplied by line 12				99999999999999.
14	Total Utah nonbusiness income net of expenses - subtract line 13 from line 6				99999999999999.
Enter on: TC-20, Schedule A, line 6; TC-20S, Schedule A, line 7; or TC-65, line 10					

TC-20, Sch. H	Page 2
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Page 2

**Part 2 - Non-Utah Nonbusiness Income (nonbusiness income allocated outside Utah)**

			A			B			C			D			E		
			Type of Non-Utah Nonbusiness Income			Acquisition Date of Non-Utah Nonbusiness Asset(s)			Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income			Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income			Non-Utah Nonbusiness Income		
1	5	a	XXXXXXXXXXXXXXXXXX			99/99/9999			99999999999999.			99999999999999.			99999999999999.		
1	5	b	XXXXXXXXXXXXXXXXXX			99/99/9999			99999999999999.			99999999999999.			99999999999999.		
1	5	c	XXXXXXXXXXXXXXXXXX			99/99/9999			99999999999999.			99999999999999.			99999999999999.		
1	5	d	XXXXXXXXXXXXXXXXXX			99/99/9999			99999999999999.			99999999999999.			99999999999999.		
1	5	e	XXXXXXXXXXXXXXXXXX			99/99/9999			99999999999999.			99999999999999.			99999999999999.		
1	6	Total of columns C and D						99999999999999.			99999999999999.						
1	7	Total non-Utah nonbusiness income - add column E for lines 15a through 15e												99999999999999.			
Description of direct expenses related to:															Amount of Direct Expense		
1	8	a	Line 15a above		XX										99999999999999.		
1	8	b	Line 15b above		XX										99999999999999.		
1	8	c	Line 15c above		XX										99999999999999.		
1	8	d	Line 15d above		XX										99999999999999.		
1	8	e	Line 15e above		XX										99999999999999.		
1	9	Total direct related expenses - add lines 18a through 18e												99999999999999.			
2	0	Non-Utah nonbusiness income net of direct related expenses - subtract line 19 from line 17												•	99999999999999.		
			Indirect Related Expenses for Non-Utah Nonbusiness Income						Column A - Total Assets Used to Produce Non-Utah Nonbusiness Income			Column B - Total Assets					
2	1	Beginning-of-year assets						99999999999999.			99999999999999.						
			(enter in Column A the amount from line 16, col. C)														
2	2	End-of-year assets						99999999999999.			99999999999999.						
			(enter in Column A the amount from line 16, col. D)														
2	3	Sum of beginning and ending asset values						99999999999999.			99999999999999.						
			(add lines 21 and 22)														
2	4	Average assets values - line 23 divided by 2						99999999999999.			99999999999999.						
2	5	Non-Utah nonbusiness assets ratio - line 24, Column A, divided by line 24, Column B												9.9999			
2	6	Interest expense deducted in computing Utah taxable income (see instructions)												99999999999999.			
2	7	Indirect related expenses for non-Utah nonbusiness income - line 25 multiplied by line 26												99999999999999.			
2	8	Total non-Utah nonbusiness income net of expenses - subtract line 27 from line 20												•	99999999999999.		
		Enter on:	TC-20, Schedule A, line 7;														
			TC-20S, Schedule A, line 8; or														
			TC-65, line 11														

TC-20, Sch. J	Page 1
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EIN		9	9	-	9	9	9	9	9	9
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	<b>2011</b>
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**Note:** Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

[illegible]

**Column A**  
Inside Utah

	Column A	Column B
Inside and Outside Utah	1	1

a	Land	• 1 a	9 9 9 9 9 9 9 9 9 9 9 9 .	•	9 9 9 9 9 9 9 9 9 9 9 9 .
b	Depreciable assets	• 1 b	9 9 9 9 9 9 9 9 9 9 9 9 .	•	9 9 9 9 9 9 9 9 9 9 9 9 .
c	Inventory and supplies	• 1 c	9 9 9 9 9 9 9 9 9 9 9 9 .	•	9 9 9 9 9 9 9 9 9 9 9 9 .
d	Rented property	• 1 d	9 9 9 9 9 9 9 9 9 9 9 9 .	•	9 9 9 9 9 9 9 9 9 9 9 9 .
e	Other tangible property	• 1 e	9 9 9 9 9 9 9 9 9 9 9 9 .	•	9 9 9 9 9 9 9 9 9 9 9 9 .
f	Total tangible property - add lines 1a through 1e	• 1 f	9 9 9 9 9 9 9 9 9 9 9 9 .	•	9 9 9 9 9 9 9 9 9 9 9 9 .

●	2			9	.	9	9	9	9	9	9
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a	Total wages, salaries, commissions and other compensation	• 3 a	9 9 9 9 9 9 9 9 9 9 9 9 .	•	9 9 9 9 9 9 9 9 9 9 9 9 .
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●	4			9	.	9	9	9	9	9	9
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[illegible][illegible]

•	6			9	.	9	9	9	9	9	9
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Continued on page 2

Schedule J - Apportionment Schedule (continued)						TC-20, Sch. J		Page 2
20164	EIN	99-9999999				2011		
						(use with TC-20, TC-20S, TC-20MC, and TC-65)		
Sales Factor Weighted Taxpayers complete only Part 3 (see instructions).								
All others complete Part 1, or Part 2 if electing to double-weight the sales factor.								
▶ 7 All entities - enter your NAICS code here						• 7	9999999	
Part 1 Equally-weighted Three Factor Formula Election								
8	Add lines 2, 4 and 6					8	9.999999	
9	Calculate the Apportionment Fraction to SIX DECIMALS					• 9	9.999999	
Divide line 8 by 3 (or the number of factors present)								
Part 2 Double-weighted Sales Factor Formula Election								
1 0	Enter "X" if electing the double-weighted sales factor					• 1 0	X	
1 1	Double sales factor - multiply line 6 by 2					1 1	9.999999	
1 2	Add lines 2, 4 and 11					1 2	9.999999	
1 3	Calculate the Apportionment Fraction to SIX DECIMALS					• 1 3	9.999999	
Divide line 12 by 4 (or the number of factors present, counting the sales factor twice)								
Part 3 Sales Factor Weighted Taxpayers Only (see instructions below) *								
1 4	Four times the sales factor - multiply line 6 by 4					1 4	9.999999	
1 5	Add lines 2, 4 and 14					1 5	9.999999	
1 6	Calculate the Apportionment Fraction to SIX DECIMALS					• 1 6	9.999999	
Divide line 15 by 6 (or the number of factors present, counting the sales factor four times)								
Enter the fraction from line 9, line 13, or line 16 above, as follows:								
TC-20 filers: enter on TC-20, Schedule A, line 12								
TC-20S filers: enter on TC-20S, Schedule A, line 11								
TC-20MC filers: enter on TC-20MC, Schedule A, where indicated								
TC-65 filers: enter on TC-65, Schedule A, line 14								
* A Sales Factor Weighted Taxpayer is a taxpayer having greater than 50% of total sales everywhere generated by economic activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 31, 32, 33, 48, 49, 51 (except Subsector 519), or 52. See Schedule J instructions for more information.								





Add the corporations on each **Supplemental Sheet** to the total on Schedule M subject to the \$100 minimum tax per corporation.

	Tax year-end (if diff. than parent)
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[illegible]